



General Assembly

January Session, 2011

Proposed Bill No. 5764

LCO No. 1609

Referred to Committee on Judiciary

Introduced by:

REP. LEGEYT, 17th Dist.

AN ACT CONCERNING THE OCCUPATIONAL TAX ON ATTORNEYS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 51-81b of the general statutes be amended to exempt an
- 2 attorney from the occupational tax on attorneys in any taxable year if
- 3 the attorney charges less than five thousand dollars in attorney's fees
- 4 in the taxable year and the practice of law is not the attorney's primary
- 5 occupation during the taxable year.

Statement of Purpose:

To exempt low income attorneys who engage in the practice of law on a part-time basis from the occupational tax on attorneys.